



USDA Foreign Agricultural Service

GAIN Report

Global Agriculture Information Network

Template Version 2.09

Voluntary Report - public distribution

Date: 11/14/2006

GAIN Report Number: CH6102

China, Peoples Republic of

Solid Wood Products

China Wood Trade Policy Updates

2006

Approved by:

Maurice House
U.S. Embassy

Prepared by:

Mark Petry and Zhang Lei

Report Highlights:

On November 3, China published another regulation to provide final clarity for wood manufacturers that export value-added wood products made from imported raw material. China stated that these raw materials can be imported without the value-added tax (VAT) and without duty as long as the processed products are exported. This announcement should end several months of confusion in the private sector and within regional Customs offices regarding the status of this preferential trade program. Additionally, China has imposed a ten percent export tax on all solid wood flooring. The impact on U.S. exporters of the continuation of the processing trade is positive and negligible for the export tax.

Includes PSD Changes: No
Includes Trade Matrix: No
Unscheduled Report
Beijing [CH1]
[CH]

Executive Summary

On November 3, China published another regulation to provide final clarity for wood manufacturers that export value-added wood products made from imported raw material. China stated that these raw materials can be imported without the value-added tax (VAT) and without duty as long as the processed products are exported. This announcement should end several months of confusion in the private sector and within regional Customs offices regarding the status of this preferential trade program. However, domestically produced solid wood will no longer receive similar preferential treatment. Therefore, China has effectively created a system where imported raw materials can be re-exported with a significant tariff/tax advantage relative to wood products of domestic origin. Additionally, China has imposed a ten percent export tax on solid wood flooring. The impact on U.S. exporters of the continuation of the processing trade is positive and negligible for the export tax.

Processing Trade Re - Instated, but VAT Rebate Remains Reduced

In recent years, the main trade preference programs for the wood processing industry have been the "processing trade" tariff preference and the value-added tax (VAT) refund. Raw materials under the processing trade category can be imported duty and VAT free if they are subsequently re-exported as a value-added product. If the final export product contained domestically produced wood, it could apply for a refund of a percentage of the VAT. These two programs ran in parallel so that there was little or no discrimination between imported or domestically produced raw materials.

Earlier this year, China adjusted the two policies to eliminate some categories of imports from these programs and thereby, discourage the processing of certain wood products in China for export. FAS GAIN report [CH6089](#) details the evolution of this policy.

On November 3, the Chinese Government reversed its recent policy direction and re-authorized the use of the "processing trade" preferential trade program that allows VAT and duty free treatment for imported wood products that are processed and re-exported as value-added finished products. The change will come into effect on November 22, 2006. This regulation essentially re-creates the 2005 policy environment for imported wood. This is good news for U.S. wood exporters because all "products with H.S. Code 4407-4421 and 9403 using imported wood" are again eligible for the processing trade. Lumber (H.S. code 4407), veneer (H.S. code 4408), and solid wood flooring (H.S. 4409), wood-based panels (H.S. code 4410-4412), wooden door and window (H.S. code 4418), and wooden furniture (H.S. code 9403) are also again eligible processing trade.

Conversely, the VAT rebate program remains in its reduced form. Processors receive a partial VAT rebate when using domestically sourced wood. However, the VAT rebate is now much less advantageous than the processing trade program. Thus, the Chinese Government provides Chinese processed wood product exporters direct price incentive to choose imported over domestically produced wood. This is an implicit tax on the use of domestic raw material.

China levies a 10 percent export tax on solid wood flooring

On October 27, 2006, the State Council Tariff Committee released a new policy on import and export taxes. According to the new policy, solid wood flooring (H.S. Code: 44091010 and 44092019), several other wood products, and more than a hundred other tariff categories will be subject to a 10 percent export, effective November 1, 2006.

Table 1. New Export Tariffs on Chinese Exports

H.S. Code	Product Description	Export tax rate
44012100	Coniferous wood in chips or particles	10 percent
44012200	Non-coniferous wood in chips or particles	10 percent
44091010	Coniferous strips (blocks) for parquet flooring, not assembled continuously shaped along any of its edges or faces	10 percent
44092019	Non-coniferous strips (blocks) for parquet flooring, not assembled continuously shaped along any of its edges or faces (not including bamboo)	10 percent
44190031	Wood disposable chopsticks	10 percent
44219021	Wood skewers, round stick, ice fruit stick, tongue-pressing plate, and similar disposable articles	10 percent

Although solid wood flooring is again eligible for VAT and duty free imported raw material, industry sources indicate that China's solid wood flooring industry is in a difficult financial position. The situation has worsened because of the export tax, five percent consumption tax, appreciation of Renminbi to U.S. dollar, soaring price of raw material, and slump in the U.S. housing market.

Market intelligence indicates that there are many solid-wood flooring manufacturers in China whose products are 100 percent exported. Post believes that these competitive factors will eliminate some small solid wood flooring manufacturers and that other processors will seek a more diverse product mix (laminated wood flooring).

Post does not expect that the export tax will significantly impact the U.S. wood exports to China because U.S. wood is not the major resource for China's solid wood flooring industry. China's solid wood flooring raw material is mainly sourced from South America, Russia, and Asia. U.S. hardwood is more often used as the facing layer of laminated flooring.

The Picture Becomes Clear

The Chinese 2006 wood product policy has been very confusing for the industry because of the frequent policy changes and promulgation of conflicting regulations. However, the intent of the government has become clearer with the current changes. The concerns of the Chinese Government seem to focus on protecting Chinese domestic resources, slowing down investment in wood processing, and yet maintaining the employment and competitiveness of the existing industry.

The impact of these two changes will be positive for U.S. wood exporters because it maintains the Chinese re-export engine with a preference for foreign wood, but the tax will not impact products that use significant amount of U.S. origin wood.

Table 2: Wood Products Eligible for the Processing Trade

Key to Table (Columns):

Export: These HS codes are ineligible for export under the processing trade program if domestic wood is used.

Import: These HS codes are ineligible for import under the processing trade program.

Import and Export: Ineligible at all times for the processing trade program.

H.S. Code	Product Description	Processing Trade Eligibility		
4401300000	Sawdust, wood waste and scrap		Import	
4402000010	Wood charcoal obtained by burning wood (other than bamboo)			Import and export
4402000090	Other wood charcoal (including shell or nut charcoal, whether or not agglomerated)			Import and export
4403202000	White pine (spruce and fir) logs	Export		
4403203000	Radial pine logs	Export		
4403204000	Larch logs	Export		
4403209010	Coniferous wood in the rough in imminent danger	Export		
4403209090	Other coniferous wood in the rough	Export		
4403492000	Okoume (<i>Aukoumed klaineana</i>) logs	Export		
4403493000	Keruing (<i>Diatereocarpus spp.</i>) logs	Export		
4403494000	Kapur (<i>Dryobalanops spp.</i>) logs	Export		
4403495000	Merbau (<i>Intsia spp.</i>) logs	Export		
4403496000	Kempas (<i>Koompassia spp.</i>) logs	Export		
4403497000	Mersawa (<i>Anisopter spp.</i>) logs	Export		
4403995000	Northeast Asia ash (<i>Fraxinus mandshurica</i>) logs	Export		
4403996000	North American broadleaf hardwood logs	Export		
4403998010	Other of temperate zone origin non-coniferous wood in imminent danger, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included	Export		
4403998090	Other of temperate zone origin non-coniferous wood, other than the wood treated with paint, stains, creosote or other preservatives, not elsewhere specified or included	Export		
4404100010	Hoopwood; split poles; wooden sticks or the like; of coniferous wood in imminent danger	Export		
4404100090	Other hoopwood; split poles; wooden sticks or the like; of coniferous wood	Export		
4404200010	Hoopwood; split poles; wooden sticks or the like; of non-coniferous wood in imminent danger	Export		
4404200090	Other hoopwood; split poles; wooden sticks or the like; of non-coniferous wood	Export		
4405000000	Wood wool; wood flour			Import and export

4406100000	Railway or tramway sleepers (cross-ties) of wood, not impregnated			Import and export
4406900010	Railway or tramway sleepers (cross-ties) of wood in imminent danger, impregnated			Import and export
4406900090	Other railway or tramway sleepers (cross-ties) of wood, impregnated			Import and export
4407101011	Korean pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407101019	Mongolian scotch pine wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407101090	Wood sawn or chipped lengthwise, sliced or peeled, of Korean pine and Mongolian scotch pine, not end-jointed, with a thickness > 6 mm	Export		
4407102010	Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), end-jointed, with a thickness > 6 mm	Export		
4407102090	Wood sawn or chipped lengthwise, sliced or peeled, of white pine (spruce and fir), not end-jointed, with a thickness > 6 mm	Export		
4407103010	Wood sawn or chipped lengthwise, sliced or peeled, of radial pine (spruce and fir), end-jointed, with a thickness > 6 mm	Export		
4407103090	Wood sawn or chipped lengthwise, sliced or peeled, of radial pine, not end-jointed, with a thickness > 6 mm	Export		
4407104010	Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (<i>Pseudotsuga menziesii</i>), end-jointed, with a thickness > 6 mm	Export		
4407104090	Wood sawn or chipped lengthwise, sliced or peeled, of Douglas fir (<i>Pseudotsuga menziesii</i>), not end-jointed, with a thickness > 6 mm	Export		
4407109011	Other coniferous wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407109019	Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407109091	Other coniferous wood, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	Export		
4407109099	-Of tropical wood specified in Subheading Note 1 of this Chapter	Export		
4407240011	Mahogany (<i>swietenia</i> spp.) wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407240019	Virola wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407240090	Wood sawn or chipped lengthwise, sliced or peeled, of Virola, Mahogany (<i>swietenia</i> spp.), Imbuia and Balsa, not end-jointed, with a thickness > 6 mm	Export		
4407250010	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, end-jointed, with a thickness > 6 mm	Export		

4407250090	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti and Meranti Bakau, not end-jointed, with a thickness > 6 mm	Export		
4407260010	Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, end-jointed, with a thickness > 6 mm	Export		
4407260090	Wood sawn or chipped lengthwise, sliced or peeled, of White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, not end-jointed, with a thickness > 6 mm	Export		
4407291010	Wood sawn or chipped lengthwise, sliced or peeled, of teak, end-jointed, with a thickness > 6 mm	Export		
4407291090	Wood sawn or chipped lengthwise, sliced or peeled, of teak, not end-jointed, with a thickness > 6 mm	Export		
4407292010	Wood sawn or chipped lengthwise, sliced or peeled, of Acajou d'afrique, end-jointed, with a thickness > 6 mm	Export		
4407292090	Wood sawn or chipped lengthwise, sliced or peeled, of acajou d'afrique, not end-jointed, with a thickness > 6 mm	Export		
4407293010	Wood sawn or chipped lengthwise, sliced or peeled, of merban, end-jointed, with a thickness > 6 mm	Export		
4407293090	Wood sawn or chipped lengthwise, sliced or peeled, of merban, not end-jointed, with a thickness > 6 mm	Export		
4407299011	Other wood sawn or chipped lengthwise, sliced or peeled, of Ramin wood, end-jointed, with a thickness > 6 mm	Export		
4407299012	Other tropical wood in imminent danger, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407299019	Wood sawn or chipped lengthwise, sliced or peeled, of other tropical wood not elsewhere specified or included, end-jointed, with a thickness > 6 mm	Export		
4407299091	Other tropical wood in imminent danger, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	Export		
4407299099	Other tropical wood, not elsewhere specified or included, sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	Export		
4407910010	Wood sawn or chipped lengthwise, sliced or peeled, of oak (Quercus spp.), end-jointed, with a thickness > 6 mm	Export		
4407910090	Wood sawn or chipped lengthwise, sliced or peeled, of oak (Quercus spp.), not end-jointed, with a thickness > 6 mm	Export		
4407920010	Wood sawn or chipped lengthwise, sliced or peeled, of beech (Fagus spp.), end-jointed, with a thickness > 6 mm	Export		

4407920090	Wood sawn or chipped lengthwise, sliced or peeled, of beech (<i>Fagus</i> spp.), not end-jointed, with a thickness > 6 mm	Export		
4407991010	Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, end-jointed, with a thickness > 6 mm	Export		
4407991090	Wood sawn or chipped lengthwise, sliced or peeled, of camphor-wood, nanmu or rosewood, not end-jointed, with a thickness > 6 mm	Export		
4407992010	Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, end-jointed, with a thickness > 6 mm	Export		
4407992090	Wood sawn or chipped lengthwise, sliced or peeled, of paulownia, not end-jointed, with a thickness > 6 mm	Export		
4407993010	Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including cherry, black walnut and maple) of temperate zone origin, end-jointed, with a thickness > 6 mm	Export		
4407993090	Wood sawn or chipped lengthwise, sliced or peeled, of North American broadleaf hardwood (including cherry, black walnut and maple) of temperate zone origin, not end-jointed, with a thickness > 6 mm	Export		
4407998011	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood in imminent danger, end-jointed, with a thickness > 6 mm	Export		
4407998019	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood, end-jointed, with a thickness > 6 mm	Export		
4407998091	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood in imminent danger, not end-jointed, with a thickness > 6 mm	Export		
4407998099	Wood sawn or chipped lengthwise, sliced or peeled, of temperate zone origin non-coniferous wood, not end-jointed, with a thickness > 6 mm	Export		
4407999012	Wood sawn or chipped lengthwise, sliced or peeled, of wood in imminent danger, end-jointed, with a thickness > 6 mm	Export		
4407999019	Other wood sawn or chipped lengthwise, sliced or peeled, end-jointed, with a thickness > 6 mm	Export		
4407999091	Wood sawn or chipped lengthwise, sliced or peeled, strain-sensitive wood (<i>gonystylus</i> . Spp.), not end-jointed, with a thickness > 6 mm	Export		
4407999099	Other wood sawn or chipped lengthwise, sliced or peeled, not end-jointed, with a thickness > 6 mm	Export		
4408101110	Veneer sheets of coniferous wood in imminent danger, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408101190	Other veneer sheets of coniferous wood, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408101910	Other veneer sheets of coniferous wood in imminent danger, not exceeding 6 mm in thickness	Export		

4408101990	Other veneer sheets of coniferous wood, not exceeding 6 mm in thickness	Export		
4408102010	Sheets for plywood of coniferous wood in imminent danger, not exceeding 6 mm in thickness	Export		
4408102090	Other sheets for plywood of coniferous wood, not exceeding 6 mm in thickness	Export		
4408109010	Sheets for plywood of coniferous wood in imminent danger, wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4408109090	Sheets for plywood of coniferous wood, wood sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4408311100	Veneer sheets, of laminated wood of plywood	Export		
4408311900	Veneer sheets, Other	Export		
4408312000	Veneer sheets for plywood	Export		
4408319000	Veneer sheets, Other	Export		
4408391110	Sheets for veneering, of acajou d'afrique, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408391120	Sheets for veneering, of strain-sensitive wood, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408391130	Sheets for veneering, of other tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408391190	Sheets for veneering, of tropical wood specified in Subheading Note 1 to this Chapter, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408391910	Sheets for veneering of acajou d'afrique, not exceeding 6 mm in thickness	Export		
4408391920	Sheets for veneering of strain-sensitive wood, not exceeding 6 mm in thickness	Export		
4408391930	Sheets for veneering of tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408391990	Sheets for veneering of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408392010	Other sheets for plywood, of acajou d'afrique of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408392020	Other sheets for plywood, of strain-sensitive wood, not exceeding 6 mm in thickness	Export		
4408392030	Other sheets for plywood of tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408392090	Other sheets for plywood of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408399010	Other sheets of acajou d'afrique, of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408399020	Other sheets of strain-sensitive wood, of	Export		

	tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness			
4408399030	Other sheets of tropical wood in imminent danger specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408399090	Other sheets of tropical wood specified in Subheading Note 1 to this Chapter, not exceeding 6 mm in thickness	Export		
4408901110	Sheets for veneering, of strain-sensitive wood, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408901120	Sheets for veneering of wood in imminent danger, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408901190	Sheets for veneering of other wood, other than tropical coniferous wood, of laminated wood of plywood, not exceeding 6 mm in thickness	Export		
4408901210	Sheets for veneering of temperate zone origin non-coniferous wood in imminent danger, other than tropical coniferous wood, not exceeding 6 mm in thickness	Export		
4408901290	Sheets for veneering of temperate zone origin non-coniferous wood, other than tropical coniferous wood, not exceeding 6 mm in thickness	Export		
4408901911	Sheets for veneering, of Ramin wood	Export		
4408901912	Other sheets for veneering of wood in imminent danger	Export		
4408901919	Other sheets for veneering of wood	Export		
4408901991	Other sheets for veneering of Ramin wood	Export		
4408901992	Other sheets for veneering of wood in imminent danger	Export		
4408901999	Other sheets for veneering	Export		
4408902110	Sheets for plywood of of temperate zone origin non-coniferous wood in imminent danger, not exceeding 6 mm in thickness	Export		
4408902190	Other sheets for plywood of of temperate zone origin non-coniferous wood, not exceeding 6 mm in thickness	Export		
4408902910	Other sheets for plywood of Ramin wood, not exceeding 6 mm in thickness	Export		
4408902920	Other sheets for plywood of wood in imminent danger, not exceeding 6 mm in thickness	Export		
4408902990	Sheets for plywood of other wood, not exceeding 6 mm in thickness	Export		
4408909110	Sheets of temperate zone origin non-coniferous wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4408909190	Other sheets of temperate zone origin non-coniferous wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4408909910	Other sheets of Ramin wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6	Export		

	mm in thickness			
4408909920	Other sheets of wood in imminent danger, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4408909990	Other wood other than coniferous tropical wood, sawn or chipped lengthwise, sliced or peeled, not exceeding 6 mm in thickness	Export		
4409101010	Strips (blocks) for parquet flooring of coniferous wood in imminent danger, not assembled continuously shaped along any of its edges or faces	Export		
4409101090	Strips (blocks) for parquet flooring of other coniferous wood, not assembled continuously shaped along any of its edges or faces	Export		
4409109010	Wood of coniferous wood in imminent danger, continuously shaped along any of its edges or faces	Export		
4409109090	Wood of coniferous , continuously shaped along any of its edges or faces	Export		
4409201110	Strips (blocks) for parquet flooring of bamboo in imminent danger, not assembled, continuously shaped along any of its edges or faces	Export		
4409201190	Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces	Export		
4409201910	Strips (blocks) for parquet flooring of other bamboo, not assembled, continuously shaped along any of its edges or faces	Export		
4409201920	Strips (blocks) for parquet flooring of acajou d'afrique, not assembled, continuously shaped along any of its edges or faces	Export		
4409201930	Strips (blocks) for parquet flooring of other wood in imminent danger, not assembled, continuously shaped along any of its edges or faces	Export		
4409201990	Strips (blocks) for parquet flooring of other non-coniferous wood, not assembled, continuously shaped along any of its edges or faces	Export		
4409209010	Ramin wood, continuously shaped along any of its edges or faces	Export		
4409209020	Acajou d'afrique wood, continuously shaped along any of its edges or faces	Export		
4409209030	Wood in imminent danger, continuously shaped along any of its edges or faces	Export		
4409209090	Non-coniferous wood, continuously shaped along any of its edges or faces	Export		
4410210000	Oriented strand board and wafterboard, Unworked or not further worked than sanded	Export		
4410290000	Oriented strand board and wafterboard, other	Export		
4410310000	Other OSB, unworked or not further worked than sanded	Export		
4410320000	OSB, surface-covered with melamine-impregnated paper	Export		
4410330000	OSB, Surface-covered with decorative laminates of plastics	Export		

4410390000	Other particleboard	Export		
4410900000	Other	Export		
4411110000	Fibreboard of a density exceeding 0.8g/cm ³ , Not mechanically worked or surface covered	Export		
4411190000	Fibreboard of a density exceeding 0.8g/cm ³ , other	Export		
4411210000	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8g/cm ³ , Not mechanically worked or surface covered	Export		
4411290000	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8g/cm ³ , other	Export		
4411310000	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ , Not mechanically worked or surface covered	Export		
4411390000	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ , other	Export		
4411910000	Other particleboard Not mechanically worked or surface covered	Export		
4411990000	Other particleboard	Export		
4412130010	Plywood consisting solely of sheets of wood, with at least one outer ply of Acajou d'afrique, each ply not exceeding 6 mm in thickness	Export		
4412130020	Plywood consisting solely of sheets of wood, with at least one outer ply of Ramin, each ply not exceeding 6 mm in thickness	Export		
4412130030	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood in imminent danger specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness	Export		
4412130090	Plywood consisting solely of sheets of wood, with at least one outer ply of tropical wood specified in subheading Note to this Chapter, each ply not exceeding 6 mm in thickness	Export		
4412141010	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger, each ply not exceeding 6 mm in thickness	Export		
4412141090	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm in thickness	Export		
4412142010	Plywood with two or more plies of bamboo in imminent danger, each ply not exceeding 6 mm in thickness	Export		
4412142090	Other plywood with two or more plies of bamboo, each ply not exceeding 6 mm in thickness	Export		
4412149010	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous wood in imminent danger, other tropical wood, each ply not exceeding 6 mm in thickness	Export		
4412149090	Plywood consisting solely of sheets of wood, with at least one outer ply of non-coniferous, other than tropical wood, each ply not exceeding 6 mm in thickness	Export		
4412190010	Plywood consisting solely of sheets of wood in imminent danger, each ply not exceeding 6 mm	Export		

	in thickness			
4412190090	Other plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness	Export		
4412220010	Laminated wood with at least one outer ply of acajou d'afrique	Export		
4412220020	Laminated wood with at least one outer ply of Ramin wood	Export		
4412220030	Laminated wood with at least one outer ply of tropical non-coniferous wood in imminent danger specified in Subheading Note 1 to this chapter	Export		
4412220090	Laminated wood with at least one outer ply of tropical non-coniferous wood specified in Subheading Note 1 to this chapter	Export		
4412230010	Laminated wood, at least one outer ply of Ramin wood (<i>gonystylus. Spp.</i>), containing at least one layer of particle board	Export		
4412230020	Laminated wood, at least one outer ply of wood in imminent danger, containing at least one layer of particle board	Export		
4412230090	Laminated wood, at least one outer ply of non-coniferous wood, containing at least one layer of particle board	Export		
4412291010	Laminated wood, at least one outer ply of non-coniferous wood in imminent danger, containing one layer of of temperate zone origin non-coniferous wood	Export		
4412291090	Other laminated wood, at least one outer ply of non-coniferous wood, containing one layer of of temperate zone origin non-coniferous wood	Export		
4412299010	Laminated wood, at least one outer ply of non-coniferous wood in imminent danger	Export		
4412299090	Other laminated wood, at least one outer ply of non-coniferous wood	Export		
4412920010	Laminated wood, at least one outer ply of tropical coniferous wood in imminent danger, specified in Subheading Note 1 to this chapter	Export		
4412920090	Other laminated wood, at least one outer ply of tropical coniferous wood, specified in Subheading Note 1 to this chapter	Export		
4412930010	Laminated wood, at least one outer ply of coniferous wood in imminent danger, containing at least one layer of particle board	Export		
4412930090	Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of particle board	Export		
4412991010	Laminated wood, at least one outer ply of coniferous wood in imminent danger, containing at least one layer of temperate zone origin coniferous wood	Export		
4412991090	Other laminated wood, at least one outer ply of coniferous wood, containing at least one layer of temperate zone origin coniferous wood	Export		
4412999010	Laminated wood, at least one outer ply of coniferous wood in imminent danger	Export		
4412999090	Other laminated wood, at least one outer ply of coniferous wood	Export		
4413000000	Densified wood, in blocks, plates,	Export		

	strips or profile shapes? ? ?			
4414000010	Frames for paintings, photographs, mirrors or similar objects, of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4414000020	Frames for paintings, photographs, mirrors or similar objects, of wood in imminent danger	Export		
4414000090	Wooden frames for paintings, photographs, mirrors or similar objects	Export		
4415100010	Cases and similar packing; cable-drums, of Ramin wood	Export		
4415100020	Cases and similar packing; cable-drums, of wood in imminent danger	Export		
4415100090	Cases and similar packing; cable-drums, of wood	Export		
4415200010	Pallets, box pallets and other load boards; pallet collars, of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4415200020	Pallets, box pallets and other load boards; pallet collars, of wood in imminent danger	Export		
4415200090	Pallets, box pallets and other load boards; pallet collars, of wood	Export		
4416000010	Coopers' products and parts thereof (including staves), of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4416000020	Coopers' products and parts thereof (including staves), of wood in imminent danger	Export		
4416000090	Coopers' products and parts thereof (including staves), of other wood	Export		
4417000010	Tools, tool handles, boot or shoe lasts and trees, of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4417000020	Tools, tool handles, boot or shoe lasts and trees,, of wood in imminent danger	Export		
4417000090	Tools, tool handles, boot or shoe lasts and trees,, of wood	Export		
4418100010	Windows, French-Windows and their frames, of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4418100020	Windows, French-Windows and their frames, of wood in imminent danger	Export		
4418100090	Windows, French-Windows and their frames, of other wood	Export		
4418200010	Doors and their frames and thresholds, of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4418200020	Doors and their frames and thresholds, of wood in imminent danger	Export		
4418200090	Doors and their frames and thresholds, of other wood	Export		
4418300010	Parquet panels of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4418300020	Parquet panels of wood in imminent danger	Export		
4418300090	Parquet panels of other wood	Export		
4418400000	-Shuttering for concrete constructional work	Export		
4418500000	-Shingles and shakes	Export		
4418900010	Builders' joinery and carpentry including cellular wood panels, of Ramin wood	Export		
4418900020	Builders' joinery and carpentry including cellular wood panels, of wood in imminent danger	Export		
4418900090	Other builders' joinery and carpentry including	Export		

	cellular wood panels, of other wood			
4419003100	One-time chopsticks, of wood	Export		
4419003210	One-time chopsticks, of bamboo of bamboo palm	Export		
4419003290	Other one-time chopsticks, of bamboo	Export		
4419009010	Tableware and kitchenware of Ramin wood (<i>gonystylus. Spp.</i>)	Export		
4419009020	Tableware and kitchenware of wood in imminent danger	Export		
4419009090	Tableware and kitchenware of other wood	Export		
4420101010	Woodcut of Ramin wood	Export		
4420101020	Woodcut of wood in imminent danger	Export		
4420101090	Wood or bamboo carvings	Export		
4420102010	Wooden fans of Ramin wood	Export		
4420102020	Wooden fans of wood in imminent danger	Export		
4420102090	Wooden fans	Export		
4420109010	Statuettes and other ornaments of Ramin wood	Export		
4420109020	Statuettes and other ornaments of wood in imminent danger	Export		
4420109090	Statuettes and other ornaments of other wood	Export		
4420901010	Wood marquetry and inlaid wood of Ramin wood	Export		
4420901020	Wood marquetry and inlaid wood of wood in imminent danger	Export		
4420901090	Wood marquetry and inlaid wood	Export		
4420909010	Caskets and similar articles or furniture not falling, of Ramin wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	Export		
4420909020	Caskets and similar articles or furniture not falling, of wood in imminent danger (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	Export		
4420909090	Caskets and similar articles or furniture not falling, of wood (the former used for jewelry or furniture, the latter not including furniture falling in Chapter 94)	Export		
4421100010	Clothes hangers of Ramin wood	Export		
4421100020	Clothes hangers of wood in imminent danger	Export		
4421100090	Clothes hangers of wood	Export		
4421901010	Spools, cops, bobbins, sewing thread reels and the like of Ramin wood	Export		
4421901020	Spools, cops, bobbins, sewing thread reels and the like, of wood in imminent danger	Export		
4421901090	Spools, cops, bobbins, sewing thread reels and the like, of wood	Export		
4421902110	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use Ramin wood	Export		

4421902120	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use wood in imminent danger	Export		
4421902190	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of other wood	Export		
4421902210	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of bamboo palm	Export		
4421902290	Round toothpick, round stick, ice fruit stick, tongue-pressing plate and similar one-time use of bamboo	Export		
4421909010	Articles of Ramin wood, not elsewhere specified or included	Export		
4421909020	Articles of wood in imminent danger, not elsewhere specified or included	Export		
4421909090	Articles of wood, not elsewhere specified or included	Export		
Exports of products under H.S. Code 4407-4421 using imported wood are eligible for the processing trade program.				

Table 1. Continued

Key to Table (Columns):

Export: These HS codes are ineligible for export under the processing trade program if domestic wood is used.

Import: These HS codes are ineligible for import under the processing trade program.

Import and Export: Ineligible at all times for the processing trade program.

H.S. Code	Product Description	Processing Trade Eligibility		
9403300010	Furniture of wood in imminent dangers, of a kind used in offices	Export		
9403300090	Other wooden furniture of a kind used in offices	Export		
9403400010	Furniture of wood in imminent dangers, of a kind used in kitchen	Export		
9403400090	Other wooden furniture of a kind used in kitchen	Export		
9403501010	Furniture of rose wood in imminent dangers, of a kind used in the bedroom	Export		
9403501090	Other furniture of rose wood, of a kind used in bedroom	Export		
9403509100	Lacquered wooden furniture, of a kind used in bedroom	Export		
9403509910	Furniture of wood in imminent dangers, of a kind used in the bedroom	Export		
9403509990	Furniture of other wood, a kind used in offices	Export		
9403601010	Furniture of rose wood in imminent dangers, other than used in bedroom	Export		
9403601090	Other furniture of rose wood, other than used in bedroom	Export		
9403609100	Other lacquered wood furniture	Export		
9403609910	Furniture of wood in imminent dangers, other than used in bedroom	Export		
9403609990	Other furniture of wood, other than used in bedroom	Export		
Exports of the products listed above using imported wood are eligible for the processing trade program.				

Source: Chinese Ministry of Commerce and the General Administration of Customs